



Schedule E Instructions

General Instructions

This schedule is used for reporting purchases for which the following taxes have been paid:

- Motor Fuel Tax (MFT) paid at the gasoline tax rate
- Underground Storage Tank Tax (UST)
- Environmental Impact Fee (EIF)

Which fuel products must be reported on this schedule?

The fuel products that must be reported on this schedule are all products for which tax has been paid at the gasoline tax rate. This includes products commonly or commercially known or sold as gasoline (including casinghead and absorption or natural gasoline), gasohol, motor benzol, or motor benzene, regardless of their classification or use, and any other product not taxed at the diesel fuel tax rate (e.g., CNG).

When do I file this schedule?

You must file Schedule E with Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you are reporting MFT-paid gallons only, or both MFT- and UST-/EIF-paid gallons.

You must file Schedule E with Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Tax Return, if you are reporting UST-/EIF-paid gallons only, or both MFT- and UST-/EIF-paid gallons.

What records must I keep?

You are required by law to keep books and records for at least **three and one-half years** showing all purchases, receipts, losses through any cause, sales, distributions, and use of fuels.

You must keep the original invoice for each tax- and fee-paid purchase identified on Schedule E. The invoice should be receipted "paid" and initialed by your supplier. You are not required to attach invoices to this schedule unless we request you to send them in.

If we do request your invoices to verify purchases, we will accept legible copies; however, we may require you to send us the originals.

What if I need additional assistance?

If you have questions about this schedule,

- write to us at **Motor Fuel Tax, Illinois Department of Revenue, PO Box 19477, Springfield, IL 62794-9477**, or
- call our Springfield office at **217 782-2291**, weekdays between 8:00 a.m. and 4:30 p.m.

Definitions

Diesel Fuel Tax Rate: The tax imposed on the privilege of operating motor vehicles on Illinois public highways and recreational-type watercrafts on Illinois waters, which use diesel fuel, liquefied natural gas, or propane. The current rate is \$0.215 per gallon or gallon equivalent.

Gallon: In addition to its ordinary meaning, its equivalent in a capacity of measurement of substance in a gaseous state. For compressed natural gas used as motor fuel, "gallon" means a gasoline gallon equivalent (GGE).

Gasoline Gallon Equivalent (GGE): An amount of compressed natural gas that has the equivalent energy content of a gallon of gasoline, defined as 5.66 pounds of compressed natural gas.

Gasoline Tax Rate: The tax imposed on all motor fuel, other than motor fuel subject to the diesel fuel tax rate, used in motor vehicles operating on Illinois public highways and in recreational-type watercrafts operating on Illinois waters. The current rate is \$0.19 per gallon or gallon equivalent.

Specific Instructions

Step 1: Complete the following information

Enter your company name, your license number, and the period for which you are reporting. Check the box next to the tax/fee type and the product type you are listing on this page. Report one tax/fee type and one product type per page.

Step 2: Report your tax- and fee-paid purchases

Lines 1 through 10 —

Column 1 - Enter the month, day, and year of the invoice.

Column 2 - Enter the invoice number.

Column 3 - Enter the carrier's complete business name.

Column 4 - Enter the bill of lading or manifest number.

Column 5 - Enter the seller's complete name.

Column 6 - Enter the name of the Illinois city from which the gasoline product originated.

Column 7 - Enter the name of the Illinois city to which the gasoline product was delivered.

Column 8 - Enter the seller's Illinois license number.

Column 9 - Enter the number of invoiced gallons. This number must be reported as a liquid gallon or a gasoline gallon equivalent (GGE).

Line 11 - Add the invoiced gallons reported in Column 9, Lines 1 through 10.

Line 12 - If you are filing only **one** Schedule E, enter the amount from Line 11 on Line 12.

If you are reporting

- gasoline products and
 - **MFT-paid only**, also enter this amount on Form RMFT-5, Lines 2b and 17, Column 1.
 - **UST-/EIF-paid only**, also enter this amount on Form RMFT-5-US, Lines 2b and 12, Column 1.
 - **both MFT- and UST-/EIF-paid**, also enter this amount on Form RMFT-5, Lines 2b and 17, Column 1, and Form RMFT-5-US, Lines 2b and 12, Column 1.
- combustible gases, alcohol, other related products and
 - **MFT-paid only**, also enter this amount on Form RMFT-5, Line 17, Column 1.
 - **UST-/EIF-paid only**, also enter this amount on Form RMFT-5-US, Line 12, Column 1.
 - **both MFT- and UST-/EIF-paid**, also enter this amount on Form RMFT-5, Line 17, Column 1, and Form RMFT-5-US, Line 12, Column 1.

If you are filing **more than one** Schedule E, group together all Schedules E that report

- gasoline products and MFT-paid only. This is group "A."
- gasoline products and UST-/EIF-paid only. This is group "B."
- gasoline products and both MFT- and UST-/EIF-paid. This is group "C."
- combustible gases, alcohol, other related products, and MFT-paid only. This is group "D."
- combustible gases, alcohol, other related products, and UST-/EIF-paid only. This is group "E."
- combustible gases, alcohol, other related products, and both MFT- and UST-/EIF-paid. This is group "F."

Add Lines 11 from each group, and enter the total amount on Line 12 of the last page of each group. Then add Line 12 from

- groups A and C, and enter this amount on Form RMFT-5, Lines 2b and 17, Column 1.
- groups B and C, and enter this amount on Form RMFT-5-US, Lines 2b and 12, Column 1.
- groups D and F, and enter this amount on Form RMFT-5, Line 17, Column 1.
- groups E and F, and enter this amount on Form RMFT-5-US, Line 12, Column 1.